

Exhibit 75

United States of America ex rel. Ven-a-Care of the Florida Keys, Inc. v. Boehringer Ingelheim Corp. et al.

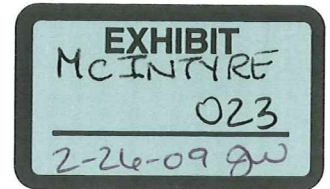
Civil Action No. 07-10248-PBS

Exhibit to the August 28, 2009 Declaration of James J. Fauci In Opposition To
Corrected Boehringer Ingelheim Corporation and Boehringer Ingelheim Pharmaceuticals, Inc.
Local Rule 56.1 Statement of Undisputed Material Facts
in Support of Their Motion For Summary Judgment

RLI226

ROXANE LABORATORIES, INC.

UNANIMOUS WRITTEN CONSENT OF DIRECTORS



The undersigned, being all of the members of the Board of Directors of ROXANE LABORATORIES, INC., a Delaware corporation, do hereby adopt the following resolutions by this our unanimous written consent pursuant to Section 141(f) of the General Corporation Law of the State of Delaware, in lieu of a meeting of said Board of Directors for the year 2004, and with full force and effect as if adopted by the unanimous affirmative vote of all of us at a duly constituted annual meeting for year 2004:

RESOLVED that, the year-end closing for 2003 be, and it hereby is, approved and the Balance Sheet and Statement of Income of this Corporation as of December 31, 2003 be, and they hereby are, ratified and approved in the forms attached hereto as Exhibit A.

RESOLVED that, the 2004 Budget for this Corporation be, and it hereby is, ratified and approved in the form attached hereto as Exhibit B.

RESOLVED that, effective immediately, Edward B. Peel, Esq. be, and he hereby is, removed as an Assistant Secretary of this Corporation.

RESOLVED that, effective immediately, the following named persons be, and they hereby are, appointed officers of this Corporation, each to serve as such during the pleasure of this Board of Directors in the capacity or capacities set forth opposite his name:

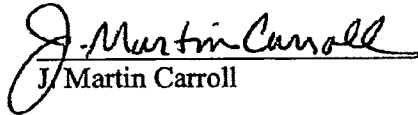
Mr. J. Martin Carroll	Chairman of the Board
Mr. Robert C. Fromuth	President and Chief Operating Officer
Mr. George Doyle	Vice President – Quality Control
Mr. Glenn Marina	Vice President - Operations
Mr. Randall Wilson	Vice President – Scientific Affairs

RLI226

Ursula B. Bartels, Esq.	Secretary
Mr. Hermann Tetzner	Treasurer
Michael P. Morris, Esq.	Assistant Secretary
Ms. Judy Orinski	Assistant Secretary
Frank A. Pomer, Esq.	Assistant Secretary
Robert P. Raymond, Ph.D., J.D.	Assistant Secretary

This instrument may be signed in one or more counterparts all of which taken together shall constitute one and the same instrument.

IN WITNESS WHEREOF, we have duly signed this instrument effective as
of the 26th day of May, 2004.


J. Martin Carroll

Robert C. Fromuth

Walter Poerschmann

RLI226

Ursula B. Bartels, Esq.	Secretary
Mr. Hermann Tetzner	Treasurer
Michael P. Morris, Esq.	Assistant Secretary
Ms. Judy Orinski	Assistant Secretary
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Robert C. Fromuth



Walter Poerschmann

RLI226

EXHIBIT A

**ROXANE LABORATORIES, INC.
STATEMENT OF INCOME**

	Actual 2002	Budget 2003	2003			Budget 2004
			Actual	of Budget 2003	of Actual 2002	
US\$						
Net Sales	552,560	627,918	518,235	83%	94%	476,241
Cost of Goods Sold	455,873	535,767	402,180	75%	88%	341,619
Marketing & Advertising	5,973	6,407	6,011	94%	101%	7,026
Research & Medical, I	28,407	33,464	30,085	90%	106%	40,052
Administration	9,367	9,191	10,898	119%	116%	9,492
Distribution and Royalties	17,379	23,230	25,035	108%	144%	27,803
All Other, I	2,301	(3,530)	(10,252)	290%	<(300%)	1,895
Contribution III	33,260	23,389	54,278	232%	163%	48,354
Process Development	3,908	2,566	3,660	143%	94%	4,079
Cost of Idle Cap. / Production Var.	8,248	5,157	10,203	198%	124%	13,519
Income Expense II (*)	-	-	-	-	-	(12,732)
All Other, II	8,896	(2,703)	8,507	>300%	96%	7,592
Contribution IV	12,208	18,369	31,908	174%	261%	35,896
Research & Medical, II	13	332	537	162%	>300%	-
All Other, III	1,887	194	162	84%	9%	243
Operating Income (Loss)	10,308	17,843	31,209	175%	>300%	35,653
Financial Income (Expense)	1,945	2,874	(771)	(127%)	(140%)	(2,108)
Profit Before Tax	12,253	20,717	30,438	147%	248%	33,545
Income Tax	4,652	8,079	11,169	138%	240%	13,083
Net Income After Tax	7,601	12,638	19,269	152%	254%	20,462

(*) Includes USD \$5.7 2% Savings, in addition to USD \$7.0 Marinol payment.

**ROXANE LABORATORIES, INC.
STATEMENT OF INCOME
ACTUAL 2003 vs. BUDGET 2003**

Millions U.S. \$

Net Sales

- Total Net Sales were \$109.7 below Budget.
 - Affiliate Net Sales are \$120.7 below Budget due to a significant shortfall in sales to BIPI. The major product drivers are Mobic \$107.6 – which was transferred to Mexico, Combivent \$19.2 and Micardis \$16.5. Favorable affiliate sales included Catapres TTS \$7.8 and Viramune \$5.3.
 - Roxane also experienced strong Multisource sales of \$22.6 above Budget. These products include Prednisone \$10.0, Lithium \$4.7, Roxicet \$4.6 and Furosemide \$3.9 which were offset by unfavorable sales of Mirtazapine \$8.6 and Clonidine \$15.8 – generic which was not launched in 2003.
 - Toll Manufacturing was \$8.6 unfavorable due to a decline in the Elan products including Oramorph, Roxanol and Roxicodone.

Cost of Goods Sold

- Total Cost of Goods Sold were \$133.6 below Budget.
 - This was a direct result of lower sales, in particular lower affiliate sales of Mobic.

Administration

- Total Administration expenses were above Budget by \$1.7.
 - The primary driver was due to Outside Services – Legal expenses.

Distribution and Royalties

- Total Distribution and Royalties were \$1.8 above Budget.
 - This was due to unfavorable Indirect Cost of Distribution for product destructions / obsolescence and donations of short dated product. This is offset by favorable Direct Cost of Distribution expenses due to lower distribution fees caused by a decrease in backorders.

Other, I

- Other, I is better than Budget by \$6.7.
 - This is primarily due to an unbudgeted payment that RLI received from Solvay Pharmaceuticals (Unimed) for invoices relating to Medicaid claims and returns for Marinol product in the Brand business.

Process Development

- Process Development spending exceeded Budget by \$1.1.
 - This is due to higher than anticipated work on the new Multisource products.

Cost of Idle Capacity / Production Variances / Other II

- Cost of Idle Capacity / Production Variances and Other II exceeded Budget by \$16.3.
 - The main drivers for these items include the write-off of UDV assets for \$10.1, unfavorable process order variances and capitalized production variances. There was a favorable variance for Cost of Idle Capacity in the Affiliate business due to the higher level of production activity.

ROXANE LABORATORIES, INC.
BALANCE SHEET

<u>T US\$</u>	Actual 2002	Budget 2003	Actual 2003	Budget 2004
<u>Assets</u>				
Trade Accounts Receivable	35,718	33,904	37,055	120,279
Short-Term Advances to Affiliates	-	122,913	-	-
Prepaid Expenses	91	120	343	125
Inventories	78,737	86,592	109,543	107,137
Total Current Assets	114,546	243,529	146,941	227,541
Intangible Assets	4,953	4,201	4,206	3,459
Property, Plant and Equipment	126,664	163,528	137,997	185,501
Other Assets	129,639	81,915	43,696	50,252
Total Assets	375,802	493,173	332,840	466,753
<u>Liabilities</u>				
Accounts Payable & Accrued Liabilities	118,928	162,129	116,943	146,550
Accrued Taxes	49,470	15,000	72,761	17,000
Payables to Affiliates	12,103	-	6,650	9,000
Loans from Affiliates	140,426	-	62,342	204,388
Total Liabilities	320,927	177,129	258,696	376,938
<u>Stockholder's Equity</u>				
Capital Stock	19	19	19	19
Additional Paid-In Capital	8,735	8,735	8,735	8,735
Retained Earnings	46,121	307,290	65,390	81,061
Total Stockholder's Equity	54,875	316,044	74,144	89,815
Total Liabilities & Stockholder's Equity	375,802	493,173	332,840	466,753

**ROXANE LABORATORIES, INC.
STATEMENT OF FINANCIAL POSITION
ACTUAL 2003 vs. BUDGET 2003**

Millions U.S. \$

Trade Accounts Receivable Third Parties

- Trade Accounts Receivable Third Parties were \$3.2 above Budget.
 - The increase is primarily the result of payment terms for some customers being extended to 60 or 90 days.

Short-Term Advances to Affiliates

- Short-Term Advances to Affiliates were \$122.9 below Budget.
 - This was due to an increase of the dividend from 2002.

Inventories

- Inventories were above Budget by \$23.0.
 - This was due primarily to higher inventories for new products.

Property, Plant and Equipment

- Property, Plant and Equipment was below Budget by \$25.5.
 - This can be attributed to reduced capital spending in Manufacturing Pharma -\$9.2, R&D-\$3.2 as well as unbudgeted asset disposals.

Other Assets

- Other Assets decreased by \$38.2 versus Budget due to receipt of payment for \$51.4 from AAI Pharma for the sale of the Pain / Palliative product line from Elan. Also received \$7.1 from Solvay Pharmaceuticals (Unimed) for claims submitted relating to Marinol product per our lawsuit settlement. This is offset by an increase in Deferred Tax Assets of \$21.9 due to the acceleration of the Elan payment agreement.

Accounts Payable & Accrued Liabilities

- Accounts Payable & Accrued Liabilities are \$45.2 below Budget.
 - Trade Accounts Payable was below Budget by \$30.4 due to a significant reduction in the GR/IR account balance. In addition, Deferred Income was \$8.5 below Budget due to the receipt of \$7.1 from Solvay Pharmaceuticals (Unimed) relating to Marinol product claims submitted per our lawsuit settlement.

Accrued Taxes


- Accrued Taxes were over Budget by \$57.8.
 - The main drivers were Tax Provisions increased by \$44.9 because the Budget anticipated that tax accruals would be paid out during the year, meanwhile, tax law allowed for the deferral of payment until March 2004. Deferred Tax Provisions also increased by \$12.8 versus Budget due to unbudgeted 2002 tax liabilities.

Loans from Affiliates

- Loans from Affiliates were \$62.3 above Budget.
 - The reason for the increase is the interim dividend payment made in 2002. For the Budget, the planned dividend was \$75.0 versus the actual payment of \$320.


Retained Earnings


- Retained Earnings was \$241.9 below Budget.
 - This reduction is the result of the increased dividend payment made at year end 2002.

 Boehringer Ingelheim BE1 Income Statement Company				Company	No. 1548	Description ROXANE COLUMBUS
Budget	Curr.	Scale				
12/2004	USD	3				


Text	PNR	Expect. 31.12.2003	Budget 31.12.2004
Gross Sales of Goods	8030	625,779	995,537
Sales Discounts	8050	106,847	524,992
Translation/-action Differ from Receivables	8060	0	0
Royalty Income	8080	202	241
Other Income	8090	13,949	5,455
NET SALES	8100	533,083	476,241
Standard Cost of Goods Sold	8200	425,284	341,619
Direct Cost of Distribution	8210	7,588	10,906
Royalties	8220	2,043	3,922
CONTRIBUTION I	8300	98,168	119,794
Direct Promotion Cost	8320	815	1,032
Cost of Free Goods and Samples	8340	0	0
CONTRIBUTION IA	8500	97,353	118,762
Own Field Force	8502	2,038	2,538
Rented Field Force	8503	0	0
Commission Co.-Promotion	8504	0	0
CONTRIBUTION II	8505	95,315	116,224
General Promotion - Activities	8510	0	0
Marketing and Sales Organization	8520	3,460	3,456
Indirect Cost of Distribution	8540	15,064	12,975
Research and Development I	8550	18,693	21,848
Medicine I	8560	15,356	18,204
Administration Cost	8610	10,678	9,492
Variances Cost of Goods	8629	-78	0
Variances from other Int. Serv.Charges	8630	278	0
Income/Expense I	8640	-10,063	1,895
Cash Subsidies/Adjustment Payments	8650	0	0
Other Translation/Transaction Differences	8660	0	0
CONTRIBUTION III	8700	41,927	48,354
Marketing II	8733	0	0
Process Development	8735	2,587	4,079
Cost of Reserved Capacity	8737	0	7,725
Cost of Idle Cap.	8738	4,643	5,930
Variances Production	8739	-976	-136
Income/Expense II	8742	-1,000	-12,732
Other Expenses In Production	8743	11,680	7,592
CONTRIBUTION IV	8755	25,013	35,896
Research and Development II	8756	158	0
Medicine II	8757	174	0
Income/Expense III	8762	170	243
OPERATING INCOME (LOSS)	8800	24,511	35,653
Financial Income / Expense	8810	-778	-2,108
Holding Income / Expense	8820	0	0
Extraordinary Items	8830	0	0

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 Boehringer Ingelheim BE1 Income Statement Company					No.	Description
				Company	1548	ROXANE COLUMBUS
Budget	Curr.	Scale				
12/2004	USD	3				
Text				PNR	Expect. 31.12.2003	Budget 31.12.2004
INCOME (LOSS) BEFORE TAXES				8900	23,733	33,545
Taxes				8910	9,255	13,083
INCOME (LOSS) AFTER TAXES				8990	14,478	20,462

 Boehringer Ingelheim BB1 Balance Sheet Assets				No.	Description
				Company	1548 ROXANE COLUMBUS
Budget	Curr.	Scale			
12/2004	USD	3			

Text	PNR	Expect. 31.12.2003	Budget 31.12.2004
Concess.,Pat.,Lic.,Tradem.,etc.	1010	4,208	3,459
Goodwill	1020	0	0
Advance Payments f.Intangibles	1030	0	0
TOTAL INTANGIBLE ASSETS	1090	4,208	3,459
Land and Buildings	1100	53,621	50,265
Machinery and Equipment	1120	29,205	25,637
Furniture, Fixt.and Motor Veh.	1140	22,379	32,890
Adv.Paym.and Constr.In Progress	1160	40,573	76,709
TOTAL PROPERTY,PLANT A.EQUIPM.	1190	145,778	185,501
Investments in Affiliates	1200	0	0
Loans Receivable fr. Affiliates	1210	0	0
Investm. in Related Companies	1220	0	0
Loans Receivable fr. Rel.Comp.	1230	0	0
Long Term Investments	1240	0	0
Other Loans	1250	45	10
TOTAL LONG-TERM INVESTMENTS	1290	45	10
TOTAL PROP.,PLANT,EQUIPM.,INV.	1300	150,029	188,970
Raw Materials and Supplies	1310	47,231	37,461
Work in Process	1330	25,461	9,877
Finished Goods	1335	37,232	59,799
Goods for Resale	1339	0	0
Advance Payments to Vendors	1360	0	0
TOTAL INVENTORIES	1390	109,924	107,137
Trade Acc.Receiv. Third Parties	1400	38,459	120,279
Trade Acc.Receiv. fr.Affiliates	1410	0	0
Short-Term Advances to Aff.	1420	0	0
Trade Acc.Receiv. fr.Rel.Comp.	1430	0	0
Short-Term Adv. to Rel.Comp.	1440	0	0
Other Assets	1500	57,554	25,242
Deferred Tax Assets	1510	8,000	25,000
Subscr. Capital Called not Paid	1540	0	0
Investm. in Aff. and own Shares	1550	0	0
TOTAL RECEIVABLES	1590	104,013	170,521
Other Securities	1620	0	0
Term Deposits	1700	0	0
Cash	1740	0	0
TOTAL LIQUID FUNDS	1790	0	0
Prepaid Exp. a.o.Deferred Items	1890	125	125
TOTAL CURRENT ASSETS	1900	214,062	277,783
BALANCE SHEET TOTAL	1000	364,091	466,753

 Boehringer Ingelheim BB2 Balance Sheet Equity & Liabilities				No.	Description
				Company	1548 ROXANE COLUMBUS
Budget	Curr.	Scale			
12/2004	USD	3			

Text	PNR	Expect. 31.12.2003	Budget 31.12.2004
Share Capital	2010	19	19
Additional Paid-In Capital	2020	8,735	8,735
Legal Reserves	2030	0	0
Reserves Req.by Company's Stat.	2040	0	0
Other Reserves	2050	0	0
Ret.Earnings, Opening Balance	2200	46,121	60,599
Interim Dividends	2207	0	0
Net Income (Loss), Curr. Period	2210	14,478	20,462
Compensation Consolidation	2052	0	0
TOTAL SHAREHOLDERS' EQUITY	2300	69,353	89,815
Prov.f.Pensions a.o.Obligations	2410	22,000	24,000
Tax Provisions	2450	16,000	17,000
Deferred Tax Provisions	2470	0	0
Other Provisions and Accruals	2500	57,500	73,024
TOTAL PROVISIONS	2600	95,500	114,024
Trade Accounts Payable	2610	45,180	48,776
Payable to Banks	2630	0	0
Payable to Affil. Companies	2720	7,000	9,000
Loans from Affil. Companies	2740	140,525	204,388
Payable to Related Companies	2760	0	0
Loans from Related Companies	2780	0	0
Advance Payments from Customers	2800	0	0
Notes Payable	2810	0	0
Other Liabilities	2820	500	750
TOTAL LIABILITIES	2900	193,205	262,914
Deferred Income a.o. Def. Credits	2950	6,033	0
TOTAL LIABILITIES AND PROVISIONS	2990	294,738	376,938
BALANCE SHEET TOTAL	2000	364,091	486,753

 Boehringer Ingelheim BB3 Funds Flow Analysis					No.	Description
				Company	1548	ROXANE COLUMBUS
Budget	Curr.	Scale				
12/2004	USD	3				

Text	PNR	Expect. 31.12.2003	Budget 31.12.2004	
LIQUID FUNDS PER 01.01.	5000	0	0	
INCOME (LOSS) AFTER TAXES	8990	14,478	20,462	
Depr. Prop., Plant a. Equipm.	5100	17,904	17,412	
Write-ups Prop., Plant a. Equipm.	5110	0	0	
Variance Prov. for Pensions	5120	5,498	2,000	
CASH FLOW	5180	37,880	39,874	
Variance Inventories	5200	-31,187	2,787	
Variance Total Rec./def.Items	5210	61,081	-66,508	
Variance Other Provisions	5220	-35,716	16,524	
Variance Total Liab./Def.Items	5230	3,930	-187	
Difference of EURO conversion	5235	0	0	
VARIANCE NET CURRENT ASSETS	5280	-1,892	-47,384	
Additions to Intangible Assets	5300	0	0	
Additions to Pro., Plant and Equipm	5310	-37,018	-57,135	
Var.Inv.(exc. Long Term Inv.)	5320	184	35	
Net Disp.Prop., Plant a. Equipm.	5350	747	747	
VAR. PROP., PLANT, EQU.A.INV.	5390	-36,087	-56,353	
Dividend Payment	5490	0	0	
Increase/Decrease Share Capital	5500	0	0	
Var.Loans from/to Aff.a.Rel.Co.	5510	99	63,863	
Var. Loans from 3rd Parties	5520	0	0	
EXTERNAL FINANCING	5590	99	63,863	
OTHER VAR. SHAREHOLDER EQUITY	5800	0	0	
VARIANCE LIQUID FINANCIAL ASSETS	5800	0	0	
LIQUID FINANCIAL ASSETS PER 31.12.	5900	0	0	
Thereof:				
TOTAL LIQUID FUNDS	1790	0	0	
Long Term Investments	1240	0	0	
Receivables from/Payables to Cash Pool	9243	-147,525	-213,388	